

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Florida Parishes Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Greensburg, Louisiana

April 21, 1999



Financial and Compliance Audit Division

***Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor***

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**LOUISIANA TECHNICAL COLLEGE,
FLORIDA PARISHES CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Greensburg, Louisiana**

Management Letter
Dated March 4, 1999

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

April 21, 1999



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
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March 4, 1999

**LOUISIANA TECHNICAL COLLEGE,
FLORIDA PARISHES CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Greensburg, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1999, we conducted certain procedures at the Louisiana Technical College, Florida Parishes Campus. Our procedures included (1) a review of the technical college's internal controls; (2) tests of financial transactions for the years ending June 30, 1999, and June 30, 1998; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1999, and June 30, 1998; and (4) a review of compliance with prior year report recommendations.

The Annual Fiscal Reports of the Louisiana Technical College, Florida Parishes Campus are not audited or reviewed by us, and, accordingly, we offer no form of assurance on those reports. The technical college's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management personnel and other selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. We noted that the size of the technical college's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial. We found no other matters that required disclosure in this report.

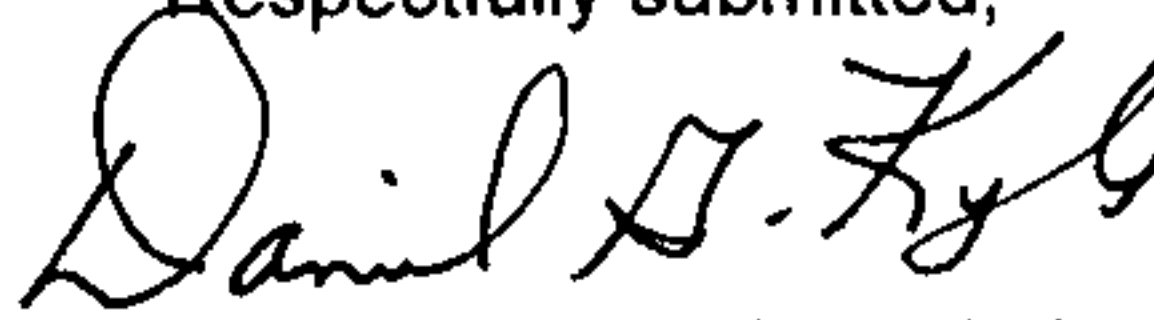
In our prior report on the Louisiana Technical College, Florida Parishes Campus for the two years ended June 30, 1997; we reported findings relating to noncompliance with state travel regulations and movable property deficiencies. These findings have been resolved by management.

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This report is intended for the information and use of the technical college and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is fluid and cursive, with the first name "Daniel" being the most prominent.

Daniel G. Kyle, CPA, CFE
Legislative Auditor

BQD:WMB:PEP:dl

[LTC-FLO]